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SARA KYLE, COMMISSIONER TN REGULATORY AUTHORITY

April 29, 2003

Chairman Sara Kyle 460 James Robertson Parkway Nashville, Tennessee 37243-0505

Dear Chairman Kyle,

03-00189

I appreciated the Tennessee Regulatory Authority consideration during our recent proposed tariff change requesting the ability to estimate meters during the summer months. We believe that summer estimation would be a key strategy in our on going effort to maintain proper levels of customer service while managing our business in a manner which would continue to provide low cost service to our customers while avoiding or deferring future rate increases.

Although we are very disappointed in the Authority's decision not to allow for estimated meter reading we certainly will comply and continue to read meters on a monthly basis. We do believe that our discussion on this process was healthy with both the Authority and Atmos learning from the experience.

I look forward to working with the Authority in the future to ensure safe, reliable and low cost service for our Tennessee customers. Please feel free to contact myself at any time in the future if I may be of any assistance.

Sincerely

Röger D. Nash

Vice-President, Operations

Atmos Energy

Cc:

Director Deborah Tate

Director Pat Miller
Director Ron Jones